DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

FILE CONVERSION METHOD, FILE CONVERTER, AND FILE DISPLAY SYSTEM

the specification of (check one)	which			
	X is attache	ed hereto.		
	was filed	on	as	
	Application Seria	ll No		
	and was amended	1 on	(if applicable)	
		understand the contents of the amendment referred to above.	above-identified	specification,
		ation of which I am aware which e 37, Code of Federal Regulatio		
application(s) for p	oatent or inventor's cen nt or inventor's certific	ander Title 35, United States Contificate listed below and have a cate having a filing date before t	lso identified belov	w any foreign
Prior Foreign Appl	lication(s)		Priorit	ty Claimed
Number	Country	Filing Date	Yes	<u>No</u>
P2000-081848 P2001-034343	<u>Japan</u> Japan	<u>March 17, 2000</u> February 9, 2001	X	

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States Application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial No.	Filing Date	<u>Status</u>

And I hereby appoint Jay H. Maioli, Reg. No. 27,213; Donald S. Dowden, Reg. No. 20,701; William E. Pelton, Reg. No. 25,702; Peter J. Phillips, Reg. No. 29,691; Gerald W. Griffin, Reg. No. 18,886; Ivan S. Kavrukov, Reg. No. 25,161; Christopher C. Dumham, Reg. No. 22,031; Norman H. Zivin, Reg. No. 25,385; John P. White, Reg. No. 28,678; and Robert D. Katz, Reg. No. 30,141; and each and all of them, all c/o Cooper & Dunham, 1185 Avenue of the Americas, New York, NY 10036 (Tel. (212) 278-0400), my attorneys, each with full power of substitution and revocation, to receive the patent, to transact all business in the Patent and Trademark Office connected therewith and to file any International Applications which are based thereon under the provisions of the Patent Cooperation Treaty.

Please address all communications, and direct all telephone calls, regarding this application to

JAY H. MAIOLI Cooper & Dunham LLP 1185 Avenue of the Americas New York, New York 10036 Tel. (212) 278-0400 Reg. No. <u>27,213</u>

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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